



SHIRE OF WILLIAMS

MINUTES

**AUDIT, RISK AND IMPROVEMENT
COMMITTEE MEETING**

**FRIDAY 13 MARCH 2026, 7:00AM
COUNCIL CHAMBERS**



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Legislation

Local Government Act 1995, various sections & provisions relate to the conduct of audits.

Division 1A — Audit committee

Section 7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.
* Absolute majority required.
- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.
 - (4) An employee is not to be a member of an audit committee.

Section 7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.
* Absolute majority required.
 - (2) A delegation to an audit committee is not subject to section 5.17.

Section 7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

Local Government Regulations Amendment Regulations (No. 4) 2025 - Functions of audit, risk and improvement committee

An audit, risk and improvement committee has the following functions —

- (a) to receive and review reports on, and recommend to the council actions to be taken in relation to —
 - (i) audits under Part 7 of the Act; and
 - (ii) compliance audits; and
 - (iii) reviews under regulation 17;
- (b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —
 - (i) financial management; and
 - (ii) legislative compliance; and
 - (iii) risk management;
- (c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —
 - (i) is required to take under section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and
 - (iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);
- (d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

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1.0 DECLARATION OF OPENING

The President, Cr Logie, will declare the meeting open at 7:07am.

2.0 RECORD OF ATTENDANCE / VISITORS / APOLOGIES / LEAVE OF ABSENCE

ATTENDANCE -

Elected Members

Cr Jarrad Logie – Member

Cr Tracey Price – Member

Cr Bernie Panizza – Member

Staff

Peter Stubbs Chief Executive Officer

Gemma Boyce Executive Manager Corporate Services

VISITORS -

APOLOGIES –

Cr Simon Harding - Member

LEAVE OF ABSENCE - Nil

3.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETING HELD

3.1 AUDIT COMMITTEE MEETING 13 MARCH 2025

OFFICER'S RECOMMENDATION / COMMITTEE RECOMMENDATION

Moved: Cr Panizza

Seconded: Cr Price

That the Minutes of the Audit Committee Meeting held 13 March 2025, as previously circulated, be confirmed as a true and accurate record.

For: 3/0

Against: Nil

4.0 MATTERS TO BE DISCUSSED

4.1 OAG CONFIRMATION OF AUDITOR – 2025/2026

File Reference	4.50.00
Statutory Reference	<i>Local Government Act 1995 Local Government (Audit) Regulations 1996 Local Government Regulations Amendment Regulations (No. 4) 2025</i>
Author	Peter Stubbs, Chief Executive Officer
Date	9 January 2026
Voting Requirements	Simple Majority
Attachments	Nil

Background

AMD Chartered Accountants (AMD) are the auditors appointed by the Office of the Auditor General (OAG) to conduct the Shire of Williams independent audit for the years 2026 and 2027.

AMD undertook the interim audit with site visits on Thursday 15 and Friday 16 May 2025. The final audit for the 2024-25 year involved an AMD site visit on Monday 27 to Wednesday 29 October 2025.

In preparation for the audits the Executive Manager for Corporate Services took a lead role, researched and loaded over 180 documents to the AMD portal for review.

Legislation

- Local Government Act 1995
- Local Government (Audit) Regulations 1996
- Local Government Regulations Amendment Regulations (No. 4) 2025

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2022 to 2032. Specifically, it relates to the following strategy(s):

- ILG 2.2 Maintain accountability, transparency, and financial responsibility.
- ILG 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

The OAG has advised that it is seeking full cost recovery for all Local Government audits. The audit fees for 2025-26 are expected to be budgeted at \$42,000.

OFFICER'S RECOMMENDATION / COMMITTEE RECOMMENDATION

Moved: Cr Price

Seconded: Cr Panizza

That the Audit, Risk and Improvement Committee note the dates for the scheduled Interim and Final Audit for the 2025-26 year as follows.

Interim Audit - 29 April to 1 May 2026.

Final Audit - 2 November to 4 November 2026.

For: 3/0

Against: Nil

4.2 COMPLIANCE AUDIT REPORT 2025

File Reference	4.50.00
Statutory Reference	<i>Local Government Regulations Amendment Regulations (No. 4) 2025</i>
Author	Peter Stubbs, Chief Executive Officer
Date	28 February 2026
Voting Requirements	Simple Majority
Attachments	Website Extract - Local Government Inspector - CAR

Background

The Annual Compliance Audit Return (CAR) for the period 1 January 2025 to 31 December each year is usually presented in March for review by the Audit, Risk and Improvement Committee, and then adoption by Council.

However, this year with the establishment of the Local Government Inspectorate and changes to regulations the CAR lodgements have been deferred but not to be lodged later than the 30 September 2026.

(Reference; <https://www.wa.gov.au/organisation/local-government-inspector/compliance-audit-returns>).

Local governments are required to carry out a CAR under the Local Government (Audit) Regulations 1996 on an annual basis. The CAR contains a self-assessment checklist of statutory requirements reported on for a calendar year. This check list is issued by the Inspector for Local Government.

The CAR is to be:

1. Presented for review at a meeting of the Audit, Risk and Improvement Committee.
2. Recommended for Adoption by Council at an Audit, Risk and Improvement Committee Meeting.
3. Presented to the Council at a meeting of Council.
4. Adopted by the Council; and
5. The adoption recorded in the minutes of the meeting at which it is adopted.

Once the CAR has been adopted by Council, a certified copy of the return, along with the relevant section of the Council minutes and any additional information explaining or qualifying the CAR is to be submitted to the Inspector for Local Government by the due date (30 September 2026 for the reporting period 1 January to 31 December 2025).

Local Government Regulations Amendment Regulations (No. 4) 2025

14. Compliance audits

- (1) *A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.*
- (2) *After a local government has carried out a compliance audit, the CEO must —*
 - (a) *prepare a compliance audit return in a form approved by the Inspector; and*
 - (b) *give a copy of the compliance audit return to the local government's audit, risk and improvement committee.*

- (3) The audit, risk and improvement committee must —
 - (a) review the compliance audit return; and
 - (b) report to the council the results of that review.
- (4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.
- (5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.
- (6) The council must —
 - (a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
 - (b) either —
 - (i) adopt the compliance audit return; or
 - (ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector

- (1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —
 - (a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;
 - (b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;
 - (c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
 - (d) any additional information explaining or qualifying the compliance audit.
- (2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.
- (3) The Inspector may extend the 31 March deadline.

Comment

The CAR guidelines and self-assessment template has not yet been issued by the Local Government Inspectorate and cannot be completed until it is. This means that another Audit, Risk and Improvement Committee will be required to consider the CAR before 30 September 2026 at a time dependent on when the CAR is used by the Inspectorate to Local Governments.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2022 to 2032. Specifically, it relates to the following strategy(s):

ILG 2.2 Maintain accountability, transparency, and financial responsibility.

Financial Implications

Nil

OFFICER'S RECOMMENDATION / COMMITTEE RECOMMENDATION

Moved: Cr Price

Seconded: Cr Panizza

That the Audit, Risk and Improvement Committee note the advice of the Local Government Inspectorate that the Compliance Audit Report for the period 1 January to 31 December 2025 has been extended from the 31 March 2026 to 30 September 2026 due to regulation changes and the establishment of the Local Government Inspectorate.

For: 3/0

Against: Nil

4.3 BUDGET REVIEW 2025-26

File Reference	4.23.10
Statutory Reference	Local Government (Financial Management) Regulations 1996, Regulation 33A
Author	Peter Stubbs, Chief Executive Officer Gemma Boyce, Executive Manager of Corporate Services
Date	28 February 2026
Voting Requirements	Simple Majority
Attachments	2025-26 Budget Review Report presented to the ARIC

Background

A statement of financial activity incorporating,

1. Revenue and expenditures to the 28 February 2026,
2. Year to date budget variations, and
3. Forecasts to 30 June 2026,

is presented to the Audit, Risk and Improvement Committee to consider and to recommend adoption by Council, with or without amendments.

The Local Government (Financial Management) Regulations 1996, Regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. The results of the review and accompanying report must be presented to Council within 30 days of the review. The review and Council decision is then provided to the Department of Local Government, Sport, and Cultural Industries within 30 days of the Council adoption of the review.

The Budget Review has been prepared to include information required by *the Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. Council adopted a 5% and \$5,000 minimum for reporting of material variances to be used in the statements of financial activity and the annual budget review.

Features of the review, as summarised from the detailed financial reports attached, are as follows:

Comment

The Audit, Risk and Improvement Committee review and any recommendations are to be presented to the Ordinary Council Committee Meeting, to be held Wednesday, 25 March 2026, for adoption by Council.

As a result of the recommended budget changes, the 2025-26 Budget will be realigned to deliver a predicted budget outcome balanced to zero on 30th June 2026.

Below, in Table 1, is a summary of budget requests staff are aware of. Two items, the treatment of the shower floors at the Pavilion and the replacement of trestle tables are recommended in this budget review.

The budget review includes a proposed change of strategy aimed at making gravel re-sheeting of road assets more efficient in future budgets and provides for a recommended increase of \$209,845 to Council Reserve accounts.

It is for the Audit, Risk and Improvement Committee to make the determination on the budget review recommendation to Council and therefore the Committee prerogative to support the budget review recommendations or to make different recommendations.

Table 1 - Summary of Known Budget Requests

Budget Review - Potential Considerations														
	Mar-26													
	Key	Amount	Area	Item	Justification	Funding								
1	Q	\$5,500	CRC	Sink & plumbing for water	Supports three consultants who work at CRC providing service to the public, Chiropractor etc.									
2	Q	\$5,000	Pavillion changerooms	Epoxy shower floors	Rectifies poor example of standards if not addressed.									
3	Q	\$15,000	Williams Hall	Trestle Tables	Community assets renewed.	Community Chest								
4	E	\$ 15,000	Williams Primary School	2x water tank, and guttering to school buildings	In kind works cost- School Council Project/DWER.									
5	Q	\$ 8,000	Post Office	Disability access		Community Chest/S32 Grant								
6	Q	\$ 50,000	Tarwonga Hall	Re-stumping	Shire asset - stumping needed to stabilise the building and make safe.									
7	E	\$ 4,500	Shire Office	Digitisation of records	Ability to remove compactus and complete Shire transition from hard to digital records storage.									
8	Q	\$ 20,000	Men's Shed	Solar power	Men's shed have \$20,000 cash to contribute. They want solar and battery power to replace the genset used now. Proposed to be done under the grant the Shire lodged, which was unsuccessful. \$40k total cost (quote on file).									
	TOTAL	\$123,000												
	<table border="1"> <thead> <tr> <th colspan="2">KEY</th> </tr> </thead> <tbody> <tr> <td></td> <td>Recommended in Budget Review</td> </tr> <tr> <td>Q</td> <td>Quotation sought</td> </tr> <tr> <td>E</td> <td>Estimation</td> </tr> </tbody> </table>						KEY			Recommended in Budget Review	Q	Quotation sought	E	Estimation
KEY														
	Recommended in Budget Review													
Q	Quotation sought													
E	Estimation													

Table 2 - Summary of Budget Review

SHIRE OF WILLIAMS BUDGET REVIEW 2025-26			
DETAILED REVENUE	25-26 Budget Adopted	25-26 Budget Review	Variance
I03 · TOTAL GENERAL PURPOSE FUNDING	4,444,915	3,153,055	-1,291,860
I04 · TOTAL GOVERNANCE	0	0	0
I05 · TOTAL LAW ORDER & PUBLIC SAFETY	122,100	125,600	3,500
I06 · TOTAL EDUCATION & WELFARE	567,556	567,556	0
I07 · TOTAL HEALTH	2,000	2,000	0
I09 · TOTAL HOUSING.	254,156	254,156	0
I10 · TOTAL COMMUNITY AMENITIES	245,805	241,055	-4,750
I11 · TOTAL RECREATION & CULTURE	1,053,315	537,850	-515,465
I12 · TOTAL TRANSPORT	1,590,588	1,594,560	3,972
I13 · TOTAL ECONOMIC SERVICES	173,725	184,374	10,649
I14 · TOTAL OTHER PROPERTY & SERVICES	56,500	45,700	-10,800
TOTAL INCOME	8,510,659	6,705,906	-1,804,753
DETAILED EXPENDITURE			
DETAILED EXPENDITURE	25-26 Budget Adopted	25-26 Budget Review	Variance
E03 · TOTAL GENERAL PURPOSE FUNDING	162,672	162,672	0
Total E04 · GOVERNANCE.	365,806	354,056	-11,750
E05 · TOTAL LAW ORDER & PUBLIC SAFETY	192,125	185,679	-6,446
E06 · TOTAL EDUCATION & WELFARE.	653,099	659,726	6,627
E07 · TOTAL HEALTH.	67,251	67,251	0
E09 · TOTAL HOUSING	302,712	302,712	0
E10 · TOTAL COMMUNITY AMENITIES.	382,341	382,341	0
E11 · TOTAL RECREATION & CULTURE.	1,256,127	1,266,124	9,997
E12 · TOTAL TRANSPORT.	2,888,534	3,047,785	159,251
E13 · TOTAL ECONOMIC SERVICES.	0	0	0
E14 · TOTAL OTHER PROPERTY & SERVICES	131,240	113,563	-17,677
TOTAL EXPENSE	6,681,204	6,828,322	147,118

Hynes Court Reduction In Revenue Recognition

Fines & Penalties Increase

Reduction in Sale of Scrap

Indoor Courts Reduction in Revenue Recognition

Reduced Scope of Private Works



Savings in Local Election Expenses & Vroc Allocations

Reduction in Ranger Services

Additional Childcare Expenditure

Increase in Other Hall Expenditure

Reallocation of Wages, PWOH & POC due to reduced scope in Capital Road Projects & increased M&C for Gravel Stock Piles

Reduced scope in Scheme expenditure & lower governance allocations



Table 3 - Budget Review of Capital Projects

SHIRE OF WILLIAMS BUDGET REVIEW 2025-26				
CAPITAL PROJECTS	25-26 Budget Adopted	25-26 Budget Review	Variance	
LAND & BUILDING				
Hynes Court Subdivision	\$1,600,000	\$300,000	-\$1,300,000	<i>Reduced Revenue Recognition in 25/26</i>
18 Richardson Street - bathroom laundry toilet	\$26,849	\$32,104	\$5,255	<i>Project Over-Run</i>
18 Richardson Street - kitchen	\$42,000	\$44,071	\$2,071	<i>Project Over-Run</i>
18 Richardson Street - floor coverings & painting	\$13,974	\$13,974	\$0	
Quindanning Water Tank & Pump - Re-Scope	\$46,155	\$46,155	\$0	
Multi Use Indoor Netball/Basketball Court with Female Changerooms	\$1,010,000	\$506,250	-\$503,750	<i>Reduced Revenue Recognition in 25/26</i>
Lighting Upgrade (Convert fluro lighting to LED- Admin, CRC, Childcare, Pavillion)	\$20,000	\$20,000	\$0	
Child Care North Wall - Sliding Door	\$7,000	\$10,500	\$3,500	<i>Increased scope variation</i>
Lighting Courts /Recreation Ground	\$398,739	\$0	-\$398,739	<i>Funding Unsuccessful</i>
Pool Changeroom/Kiosk	\$7,000	\$7,980	\$980	<i>Project Over-Run</i>
Rec Centre Change Room - Epoxy (NEW)	\$0	\$5,000	\$5,000	<i>New Project in Budget Review</i>
	\$3,171,717	\$986,033	-\$2,185,684	
FURNITURE & EQUIPMENT				
Technology Upgrade (Ipad, LAPTOP)	\$15,000	\$27,000	\$12,000	<i>Additional Computer Replcement for Cyber Compliance</i>
ERP Implementation	\$91,420	\$91,420	\$0	
Tressles - Hall Equipment (NEW)	\$0	\$15,000	\$15,000	<i>New Project in Budget Review</i>
	\$106,420	\$133,420	\$27,000	
PLANT & EQUIPMENT				
Isuzu MU-X SUV 16WL	\$53,000	\$56,143	\$3,143	<i>Project Over-Run</i>
Hilux 4x4 Dual Cab WL076 (tray,space cab, heavy duty suspension)	\$60,000	\$48,914	-\$11,086	<i>Project Savings</i>
Fast Attack Fire Fighter	\$100,000	\$98,182	-\$1,818	<i>Project Savings</i>
Walk Behind Scrubber	\$5,000	\$5,128	\$128	<i>Project Over-Run</i>
Cherry Picker	\$20,000	\$18,064	-\$1,936	<i>Project Savings</i>
Skid Steer Tree Puller	\$5,000	\$5,000	\$0	
	\$243,000	\$231,431	-\$11,569	

CAPITAL PROJECTS	25-26 Budget Adopted	25-26 Budget Review	Variance	
ROAD ASSETS				
Brooking St-culvert replacement (LRCI grant)	\$309,284	\$309,284	\$0	
Brooking Street- rebuild & seal	\$100,000	\$100,000	\$0	
Quindanning Darkan Road Floodway Upgrade (MRD)	\$293,848	\$293,848	\$0	
Quindanning Darkan Road (MRD)	\$374,910	\$374,910	\$0	
Congelin Narrogin Road (MRD)	\$191,367	\$191,367	\$0	
Clayton Road - Reseal (RTR) SLK 4.5 TO 7.5	\$105,000	\$105,000	\$0	
Zilko Road - Gravel Sheeting & Reseal (RTR)	\$78,487	\$78,487	\$0	
Culbin-Boraning Road (24-25)	\$0	\$0	\$0	
Glenfield Road - Reseal 1.5KLM (RTR)	\$57,500	\$57,500	\$0	
Cemetery Road (24-25) (Shoulders/Reseal/Pipes) (RTR) \$35,000	\$51,145	\$61,045	\$9,900	
Medlen Road (24-25)	\$57,751	\$0	-\$57,751	Project Not to be Completed 25/26
Mundays Road	\$104,359	\$0	-\$104,359	Project Not to be Completed 25/26
Bates Road	\$33,330	\$33,330	\$0	
Westmere Road (Tree Mulching)	\$111,020	\$111,020	\$0	
Williams-Darkan Road (WSFN) Project Design	\$253,591	\$253,591	\$0	
Marradong Road Project Design	\$60,000	\$60,000	\$0	
Town Intersections (RTR)	\$30,000	\$30,000	\$0	
Bridgeworks-884	\$50,000	\$50,000	\$0	
	\$2,261,592	\$2,109,382	-\$152,210	↓
PARKS AND RESERVES				
Tourism Information Bay (LCRI grant)	\$50,000	\$50,000	\$0	
TOTAL CAPITAL EXPENDITURE	\$5,832,729	\$3,506,766	-\$2,325,963	↓

Revenue

General Purpose Funding:

The actual rates revenue has been increased by \$8,140 more than projected due to increased Ex-Gratia Rates of \$6,568. An error was identified in the calculations made since 2020 and recovered from the ratepayer. The further \$1,572 is generated from interims and fees.

A reduction of \$1,300,000 ~ refer Capital.

Law & Order & Public Safety:

The actual revenue received has increased by \$3,500 with fines and penalties issued. This was not a known outcome at Budget adoption.

Community Amenities:

The actual revenue has been reduced by \$4,750 with a reduction made to the sale of scrap of \$5,000 and increased Tip Shop Contributions of \$250.

Recreation & Culture:

The actual revenue has been reduced by \$515,465. This includes a \$5,000 reduction in pool fees with lower attendance seen than budgeted and a \$4,000 reduction in pavilion hire. It further includes a reduction of \$261,215 with the unsuccessful lighting grant application and a reduction of \$253,750 of revenue recognized due to delayed project lead times being met. There was an \$8,500 increase in Sporting Club contributions.

Transport:

There is an increase of \$3,972 with profit on the sale of assets that was unbudgeted for. Sale of the old water truck and food van.

Economic Services:

The actual revenue has increased by \$10,649 with additional community fundraising of \$5,000 and \$7,149 industrial rent increase. Contributions have been reduced by \$1,500.

Other Property & Services:

The actual revenue has been decreased by \$14,000 in private works not being met as originally budgeted and \$2,500 of Administration reimbursements lower than budgeted. It has, however, increased by \$5,700 with insurance claim proceeds.

Expenditure

Governance:

The actual expenditure has been reduced with election expenses reduced by \$6,750 due to elected members being unopposed therefore no need for an election. The expenditure was also reduced by \$5,000 with the VROC committee decision to not add further funds in 2025-26.

Education:

The expenditure has been increased by \$5,695 to account for additional expenditure undertaking Family Day Care services.

Law Order & Public Safety:

Ranger services have been reduced by \$9,446 which also results in reduced administration allocations of \$5,839.

Education & Welfare:

There has been an increase in Childcare office expenses and consumables of \$5,982.

Recreation & Culture:

The expenditure has been increased by \$9,997 to account for greater hall maintenance than originally anticipated.

Transport:

The expenditure has been increased by \$159,251 which includes a shift in wages, public work overheads and plant operating costs from a reduction in capital road projects.

Other Property & Services:

The Scheme expenditure has been reduced by \$10,000 with a known reduction in this area. A further \$561 reduction in loss on sale of assets has also been made.

Detailed Explanation Capital Projects

Land & Buildings:

Hynes Court Subdivision:

The project is progressing, however revenue recognised in 2025-26 has been reduced by \$1,300,000 to reflect the progress of the project milestones in this financial year.

18 Richardson Street:

This project has incurred additional expenditure of \$8,255 in bathroom renovations and \$2,071 in kitchen renovations. This is due to unpredicted issues on the job.

Multi-Use Indoor Court:

The project is progressing, however revenue recognised in 2025-26 has been reduced by \$503,750 to reflect the progress of the project milestones in this financial year.

The revenue injection of \$250,000 for the loan to assist funding requirements in 2025/26 has been removed as this will now become a requirement in future budgets.

Childcare North Wall – Sliding Door:

The scope of this project has increased with additional expenditure of \$3,500 expected.

Pool Changeroom/Kiosk:

This project has incurred additional expenditure of \$980 because of further scope required.

Rec Centre Change Room:

This is a new project addition of \$5,000 in the budget review funded from the Community Chest Program to restore community amenities.

Furniture & Equipment:

Technology Upgrade:

This project scope has been increased by \$12,000 to allow for further computer upgrades than predicted with increased Cyber Security required with non-compliant software. The library computer also requires upgrading which was not known at budget adoption.

Trestles – Hall Equipment:

This is a new project, addition of \$15,000 in the budget review funded from the Community Chest Program to restore community amenities.

Plant & Equipment:

The replacement of plant and equipment has overall resulted in a reduction in capital required of \$11,569. This allows for lower funding to be applied from the Plant Reserve.

VEHICLE	BUDGET	AMENDED BUDGET	VARIANCE
Isuzu MU-X SUV 16WL	\$53,000	\$56,143	\$3,143
Hilux 4x4 Dual Cab WL076	\$60,000	\$48,914	-\$11,086
Fast Attack Fire Fighter	\$100,000	\$98,182	-\$1,818
Walk Behind Scrubber	\$5,000	\$5,128	\$128
Cherry Picker	\$20,000	\$18,064	-\$1,936
Skid Steer Tree Puller	\$5,000	\$5,000	\$0
	\$243,000	\$231,431	-\$11,569

Road Assets:

The scope of expenditure on road assets has decreased, with Medlen Road (\$57,751) and Munday Road (\$104,359) gravel re-sheeting projects being deferred from this budget. This is to support \$50,000 being added to the materials and contract expenditure to stockpile gravel for improved project efficiencies in future budgets. This proposed change was discussed with the Plant and Road Infrastructure Committee at a meeting on the 24 February 2026. The gravel re-sheeting projects (primarily inside jobs) lead to re-allocating wages, public work overheads and plant operating costs to the operating budget. A reduction of \$42,959 in capex materials and contracts.

Reserves:

With the 2024/25 Annual Financial Statements now audited, this has resulted in an increase of the opening surplus of \$64,830. The budget review changes and the increase in opening surplus allow for \$209,845 to be used to increase reserves for future projects.

Reserve	BUDGET	AMENDED BUDGET	VARIANCE
Leave reserve	\$40,861	\$0	\$40,861
Asset renewal reserve	\$309,900	\$70,000	\$379,900
Plant reserve	\$242,851	\$81,845	\$324,696
Landfill remediation reserve	\$27,907	\$0	\$27,907
Recreation Facilities Reserve	\$154,986	\$40,000	\$194,986
Art Acquisition Reserve	\$6,105	\$0	\$6,105
Joint Venture housing Reserve	\$161,242	\$0	\$161,242
Community Chest Reserve	\$17,458	\$18,000	\$35,458
Child Care Services Reserve	\$453,973	\$0	\$453,973
Quindanning Community Reserve	\$135,042	\$0	\$135,042
Information Technology Reserve	\$51,784	\$0	\$51,784
	\$1,602,109	\$209,845	\$1,811,954

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2022 to 2032. Specifically, it relates to the following strategy(s):

ILG 2.2 Maintain accountability, transparency, and financial responsibility.

Financial Implications

Following the budget review for 2025/26 and allowing for the recommended budget amendments, the Shire will remain with a budget balanced to zero as at 30 June 2026. This forecast is contingent on the expected income of \$1,441,068 from the capital budget yet to be received and expected and associated with Road to Recovery grants.

OFFICER'S RECOMMENDATION

That the Audit, Risk and Improvement Committee note the 2025/26 Budget Review and recommend the budget amendments to Council, including the identified budget changes in this report.

COMMITTEE RECOMMENDATION

Moved: Cr Price

Seconded: Cr Panizza

That the Audit, Risk and Improvement Committee note the 2025/26 Budget Review and recommend the Review to Council, including;

1. Recommend purchase of new trestle tables for the Town Hall from the Community Chest Fund at a quoted value of \$15,000.
2. Recommended allocation of \$5,000 for an epoxy treatment to the shower floors at Williams Pavillion.

3. Recommended deferment of contract bulldozer services for gravel inventory for further consideration in 2026/27 budget given the uncertainty around fuel supplies and pricing for the remainder of 2025/26.

4. Medlen Road gravel re-sheeting to proceed as budgeted. Munday's Road gravel re-sheeting to be deferred to 2026/27.

For: 3/0

Against: Nil

The Audit, Risk and Improvement committee decision differed from the Officers recommendation due to the rising fuel costs associated with the current climate. It was decided to defer the proposed bulldozer contractor works and allocate \$50,000 into Plant Reserve instead. The epoxy flooring for the pavilion to be funded from general revenue rather than Community Chest funds as it was a maintenance item. Re-sheeting of Munday's Road recommended to be deferred into the 2026-27 financial year in view of the uncertainty with fuel supplies and costs.

5.0 BUSINESS OF URGENT NATURE

Nil

6.0 CLOSURE OF MEETING

There being no further business, the Presiding Member, Cr Logie declared the meeting closed at 7:59am.